

He will also want full particulars of the estate left by the testator. The solicitor's clerk can consult one of the forms of Inland Revenue affidavit (obtainable at the Estate Duty Office, Somerset House) to remind him of what information he requires.

For example, the executor will be asked for particulars of any Government Stocks owned by the deceased, or any other stocks or shares, what monies deceased had at his bank, whether his life was insured, what debts he left—and, in fact, what property he owned at his death.

Armed with all the information necessary to prepare the papers for probate, the solicitor's clerk will draw up the affidavit for Inland Revenue, and the probate oath for executor and have a further interview with the executor to read over finally both affidavits—the executor then swearing them before a commissioner for oaths.

The solicitor's clerk will now lodge at or post to the Estate Duty Office, Somerset House, the Inland Revenue affidavit for the estate duty to be assessed. The affidavit will be returned with the amount of duty and interest calculated, and such amount has to be paid to the Inland Revenue within the next 3 days. If not paid within 3 days, a fresh calculation of the interest on the estate

duty has to be made.

It often happens that the executor has not sufficient money available to pay the estate duty. It is now very common for the banks to arrange an overdraft for the executor of the sum required for payment of estate duty. The duty can be paid by cheque—which is, in fact, the usual mode of payment.